WHAT IS CLAIMED IS:

	1. An isolated nucleic acid molecule selected from the group consisting
	of:
5	a) a nucleic acid molecule comprising a nucleotide sequence which is at
	least 80% identical to the nucleotide sequence of SEQ ID NO:1, or SEQ ID NO:3, the
	nucleotide sequence of the DNA insert of the plasmid deposited with ATCC as
	Accession Number, the nucleotide sequence of the DNA insert of the plasmid
	deposited with ATCC as Accession Number, or the nucleotide sequence of the
10	DNA insert of the plasmid deposited with ATCC as Accession Number;
	b) a nucleic acid molecule comprising a fragment of at least 300
	nucleotides of the nucleotide sequence of SEQ ID NO:1, SEQ ID NO:3, the
	nucleotide sequence of the DNA insert of the plasmid deposited with ATCC as
	Accession Number, the nucleotide sequence of the DNA insert of the plasmid
15	deposited with ATCC as Accession Number, or the nucleotide sequence of the
	DNA insert of the plasmid deposited with ATCC as Accession Number;
	c) a nucleic acid molecule which encodes a polypeptide comprising the
	amino acid sequence of SEQ ID NO:2, the amino acid sequence encoded by the
	cDNA insert of the plasmid deposited with the ATCC as Accession Number,
20	the amino acid sequence encoded by the cDNA insert of the plasmid deposited with
	the ATCC as Accession Number, or the amino acid sequence encoded by the
	cDNA insert of the plasmid deposited with the ATCC as Accession Number;
	d) a nucleic acid molecule which encodes a fragment of a polypeptide
	comprising the amino acid sequence of SEQ ID NO:2, the amino acid sequence
25	encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession
	Number, the amino acid sequence encoded by the cDNA insert of the plasmi
	deposited with the ATCC as Accession Number, or the amino acid sequence
	encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession
	Number, wherein the fragment comprises at least 15 contiguous amino acids
30	of SEQ ID NO:2, the amino acid sequence encoded by the cDNA insert of the
	plasmid deposited with the ATCC as Accession Number, the amino acid
	sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as

	Accession Number, or the amino acid sequence encoded by the cDNA insert
	of the plasmid deposited with the ATCC as Accession Number; and
	e) a nucleic acid molecule which encodes a naturally occurring allelic
	variant of a polypeptide comprising the amino acid sequence of SEQ ID NO:2, the
5	amino acid sequence encoded by the cDNA insert of the plasmid deposited with the
	ATCC as Accession Number, the amino acid sequence encoded by the cDNA
	insert of the plasmid deposited with the ATCC as Accession Number, or the
	amino acid sequence encoded by the cDNA insert of the plasmid deposited with the
	ATCC as Accession Number, wherein the nucleic acid molecule hybridizes to
10	a nucleic acid molecule comprising SEQ ID NO:1, SEQ ID NO:3, or a complement
	thereof, under stringent conditions.
	2. The isolated nucleic acid molecule of claim 1, which is selected from
	the group consisting of:
15	a) a nucleic acid comprising the nucleotide sequence of SEQ ID NO:1,
	SEQ ID NO:3, the nucleotide sequence of the DNA insert of the plasmid deposited
	with ATCC as Accession Number, the nucleotide sequence of the DNA insert
	of the plasmid deposited with ATCC as Accession Number, or the nucleotide
	sequence of the DNA insert of the plasmid deposited with ATCC as Accession
20	Number; and
	b) a nucleic acid molecule which encodes a polypeptide comprising the
	amino acid sequence of SEQ ID NO:2, the amino acid sequence encoded by the
	cDNA insert of the plasmid deposited with the ATCC as Accession Number,
	the amino acid sequence encoded by the cDNA insert of the plasmid deposited with
25	the ATCC as Accession Number, or the amino acid sequence encoded by the
	cDNA insert of the plasmid deposited with the ATCC as Accession Number
	3. The nucleic acid molecule of claim 1 further comprising vector nucleic
	acid sequences.

4. The nucleic acid molecule of claim 1 further comprising nucleic acid sequences encoding a heterologous polypeptide.

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5. A host cell which contains the nucleic acid molecule of claim 1.

- 6. The host cell of claim 5 which is a mammalian host cell.
- 5 7. A non-human mammalian host cell containing the nucleic acid molecule of claim 1.
 - 8. An isolated polypeptide selected from the group consisting of:
 - a) a polypeptide which is encoded by a nucleic acid molecule comprising a nucleotide sequence which is at least 80% identical to a nucleic acid comprising the nucleotide sequence of SEQ ID NO:1, SEQ ID NO:3, the nucleotide sequence of the DNA insert of the plasmid deposited with ATCC as Accession Number _____, the nucleotide sequence of the DNA insert of the plasmid deposited with ATCC as Accession Number _____, or the nucleotide sequence of the DNA insert of the plasmid deposited with ATCC as Accession Number _____, or a complement thereof.
 - b) a naturally occurring allelic variant of a polypeptide comprising the amino acid sequence of SEQ ID NO:2, the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number ______, the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number ______, or the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number ______, wherein the polypeptide is encoded by a nucleic acid molecule which hybridizes to a nucleic acid molecule comprising SEQ ID NO:1, SEQ ID NO:3, or a complement thereof under stringent conditions; and
 - c) a fragment of a polypeptide comprising the amino acid sequence of SEQ ID NO:2, the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number ______, the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number ______, or the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number ______, wherein the fragment comprises at least 15 contiguous amino acids of SEQ ID NO:2.

- 9. The isolated polypeptide of claim 8 comprising the amino acid sequence of SEQ ID NO:2.
- The polypeptide of claim 8 further comprising heterologous aminoacid sequences.
 - 11. An antibody which selectively binds to a polypeptide of claim 8.
- 12. A method for producing a polypeptide selected from the group consisting of:
 - a) a polypeptide comprising the amino acid sequence of SEQ ID NO:2, the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number _____, the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number _____, or the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number _____;
 - b) a polypeptide comprising a fragment of the amino acid sequence of SEQ ID NO:2, the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number ______, the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number ______, wherein the fragment comprises at least 15 contiguous amino acids of SEQ ID NO:2, the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number ______, the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number ______, and
 - c) a naturally occurring allelic variant of a polypeptide comprising the amino acid sequence of SEQ ID NO:2, the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number ______, the amino acid sequence encoded by the cDNA insert of the plasmid deposited with the ATCC as Accession Number ______, wherein the polypeptide is encoded by a nucleic acid molecule which hybridizes to a nucleic acid molecule comprising SEQ ID NO:1, SEQ ID NO:3, or a complement thereof under stringent conditions;

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comprising culturing the host cell of claim 5 under conditions in which the nucleic acid molecule is expressed.

- 13. A method for detecting the presence of a polypeptide of claim 8 in a sample, comprising:
 - a) contacting the sample with a compound which selectively binds to a polypeptide of claim 8; and
 - b) determining whether the compound binds to the polypeptide in the sample.
 - 14. The method of claim 13, wherein the compound which binds to the polypeptide is an antibody.
- 15. A kit comprising a compound which selectively binds to a polypeptide of claim 8 and instructions for use.
 - 16. A method for detecting the presence of a nucleic acid molecule of claim 1 in a sample, comprising the steps of:
 - a) contacting the sample with a nucleic acid probe or primer which selectively hybridizes to the nucleic acid molecule; and
 - b) determining whether the nucleic acid probe or primer binds to a nucleic acid molecule in the sample.
- 17. The method of claim 16, wherein the sample comprises mRNA25 molecules and is contacted with a nucleic acid probe.
 - 18. A kit comprising a compound which selectively hybridizes to a nucleic acid molecule of claim 1 and instructions for use.
 - 19. A method for identifying a compound which binds to a polypeptide of claim 8 comprising the steps of:
 - a) contacting a polypeptide, or a cell expressing a polypeptide of claim 8 with a test compound; and

- b) determining whether the polypeptide binds to the test compound.
- 20. The method of claim 19, wherein the binding of the test compound to the polypeptide is detected by a method selected from the group consisting of:
- a) detection of binding by direct detecting of test compound/polypeptide binding;
 - b) detection of binding using a competition binding assay;
- c) detection of binding using an assay for 26583-mediated signal transduction.

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21. A method for modulating the activity of a polypeptide of claim 8 comprising contacting a polypeptide or a cell expressing a polypeptide of claim 8 with a compound which binds to the polypeptide in a sufficient concentration to modulate the activity of the polypeptide.

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- 22. A method for identifying a compound which modulates the activity of a polypeptide of claim 8, comprising:
 - a) contacting a polypeptide of claim 8 with a test compound; and
- b) determining the effect of the test compound on the activity of the polypeptide to thereby identify a compound which modulates the activity of the polypeptide.
- 23. A method of modulating the proliferation, survival, or differentiation of a 26583-expressing cell, comprising contacting the cell with an agent that modulates the activity or expression of a 26583 polypeptide or nucleic acid, in an amount effective to modulate the proliferation, survival, or differentiation of the cell.
- 24. The method of claim 23, wherein the 26583-expressing cell is a lung, brain, liver, colon, or breast cell.

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25. The method of claim 23, wherein the agent is a peptide, a phosphopeptide, a small molecule, an antibody, or any combination thereof.

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- 26. The method of claim 23, wherein the agent is an antisense, a ribozyme, a triple helix molecule, a 26583 nucleic acid, or any combination thereof.
- 27. A method of treating or preventing a disorder characterized by aberrant activity or expression of a 26583 nucleic acid or polypeptide, in a subject, comprising administering to the subject an effective amount of an agent that modulates the activity or expression of a 26583 polypeptide or nucleic acid such that the disorder is ameliorated or prevented.
- 10 28. The method of claim 27, wherein the disorder is selected from the group consisting of a metabolic disorder, or a cellular proliferative or differentiative disorder.
 - 29. The method of claim 27, wherein the agent is a peptide, a phosphopeptide, a small molecule, an antibody, or any combination thereof.
 - 30. The method of claim 27, wherein the agent is an antisense, a ribozyme, a triple helix molecule, a 26583 nucleic acid, or any combination thereof.
 - 31. A method for identifying an agent which modulates the activity or expression of a 26583 polypeptide or nucleic acid, comprising contacting the 26583 polypeptide or nucleic acid with a test agent; and determining the effect of the test agent on the activity or expression of the polypeptide or nucleic acid.
- The method of claim 31, wherein the activity of the 26583 polypeptide is a protein phosphatase activity.
 - 33. The method of claim 31, wherein the activity of the 26583 polypeptide is proliferation, differentiation, or survival of a 26583 -expressing cell.
 - 34. The method of claim 31, wherein the 26583 -expressing cell is a lung, brain, liver, colon, or breast cell.

- 35. The method of claim 31, wherein the agent is a peptide, a phosphopeptide, a small molecule, an antibody, or any combination thereof.
- 5 36. The method of claim 31, wherein the agent is an antisense, a ribozyme, a triple helix molecule, a 26583 nucleic acid, or any combination thereof.